

**Motivation and Expectation of Accounting Undergraduate  
Students Towards the Foreseeable Future: A Case Study in  
International Class of Management and Accounting Program  
(ICMAP)**

**THESIS**

**Submitted to the Faculty of Economics and Business  
To Meet a Part of the Requirements  
For Achieving a Bachelor of Economics**



**By:**

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SALATIGA  
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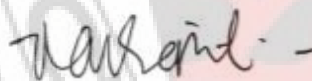
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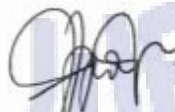


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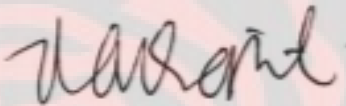
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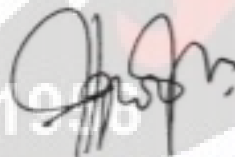
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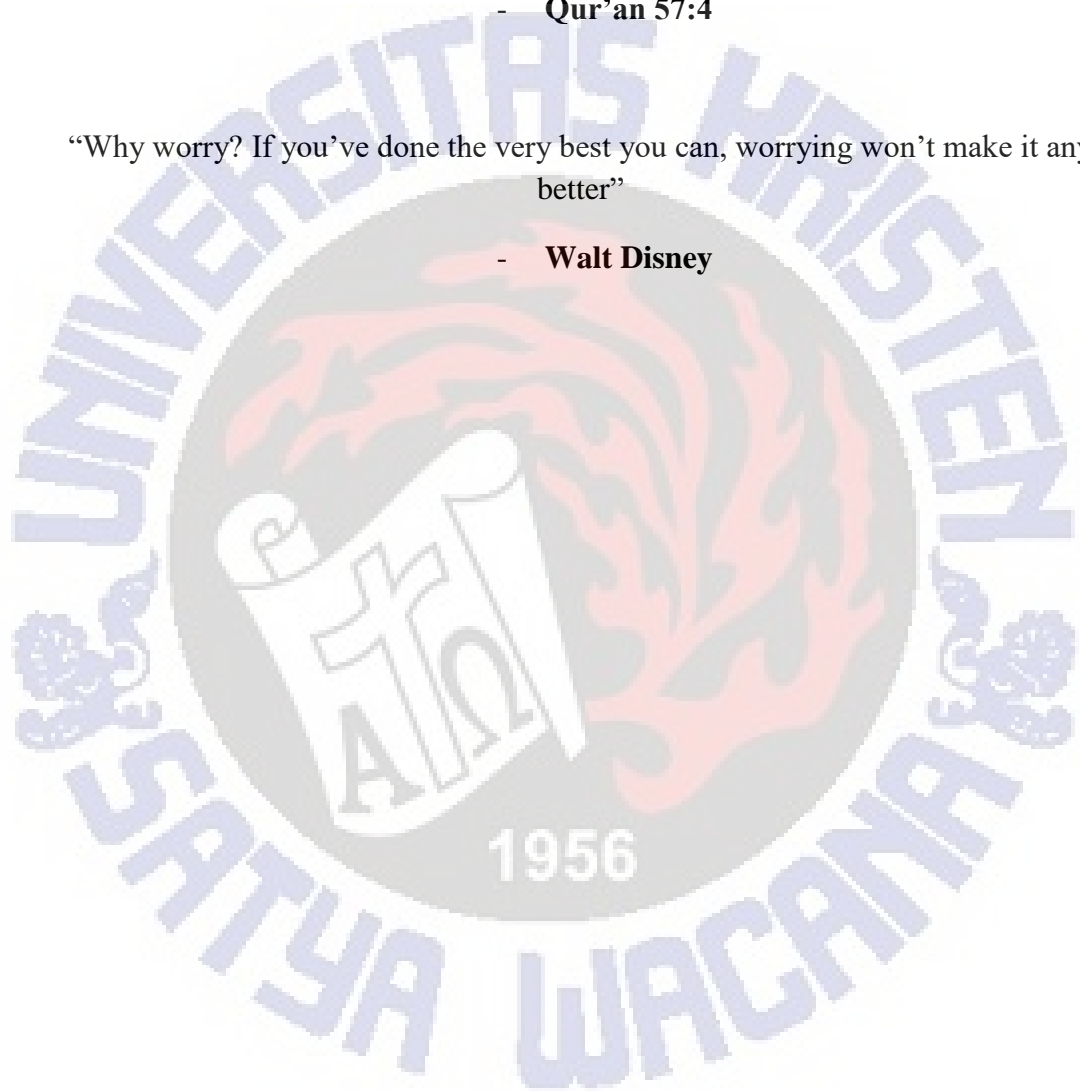
God is good.

“and He is with you wherever you are.”

- **Qur'an 57:4**

“Why worry? If you’ve done the very best you can, worrying won’t make it any better”

- **Walt Disney**





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In the process of preparing this thesis, the author faced various obstacles or constraints. But the author gets support and assistance from different parties. Therefore, on this occasion, the author would like to express her gratitude to:

1. Both of my parents Christiana Triasmayaningrum and Bandoko, also my brothers Andi Ramayana Setyaningrat Malarangan and Respati Kurniawan Triatmaja who have given every prayer, guidance, and support to the author.
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May God always bless and gives His grace to all parties and their families who have helped the author in completing this thesis. The author realizes that this paper is far from perfection, therefore, the author expects constructive suggestions and criticism in order to improve this thesis, therefore, can be useful for every reader and further research.

Salatiga, April 25, 2017

The author



## **PREFACE**

The title of this thesis is motivation and expectation of accounting undergraduate students towards the foreseeable future: a case study in international class of management and accounting program (ICMAP) to fulfill some part of the requirements for achieving the Bachelor of Economics in the Universitas Kristen Satya Wacana Salatiga.

This thesis aimed to explore and discuss an insight of how students of the new program in the Faculty of Economic and Business (FEB) at Universitas Kristen Satya Wacana (UKSW) foresee their career in the future especially in the accounting field. This study is expected to have contribution for any related parties. For the practical benefit, this research prospected as a reference for education entities, not only for students but also for those educators to know how to direct students to be a professional accountant that have quality. For the theoretical benefit, this research is prospected as a contribution to knowledge and as a reference for the next study with a similar topic in the future.

The author realizes that this thesis has many inadequacy and limitations. Therefore, the author expects suggestions and criticisms that can build in order to improve this thesis. To all those who have helped in writing this thesis, the end of the author says thank you and may God blesses us all.

Salatiga, April 25, 2017

The author

## ABSTRACT

*This study investigated the motivation and the expectation of undergraduate students in International Class of Management and Accounting Program (ICMAP) toward their foreseeable career in the future. The objective of this study is to obtain an insight of how students of the new program in the Faculty of Economic and Business (FEB) at Universitas Kristen Satya Wacana (UKSW) foresee their career in the future especially in the accounting field. Using the qualitative method by combining between the focus group discussion and questionnaire to collect the data. The findings indicated the importance of the materials and subjects for improving their communication skills in the English language to prepare them for facing their future career. The majority of the students are motivated by its career, personal interest, and characteristic of each student. The self-awareness about the importance of communication in English in the globalization era, make majority of student want to improve their skills by applied to the international program. There is limitation on this study on student's motivation and expectation for the International Class of Management and Accounting Program in Faculty of Economic and Business at Universitas Kristen Satya Wacana.*

*Keywords: motivation, expectation, university students, international accounting, foreseeable career*

## SARI PATI

Penelitian ini menginvestigasi tentang motivasi dan ekspektasi mahasiswa di International Class of Management and Accounting (ICMAP) terhadap pemilihan karir yang dapat diperkirakan dimasa depan. Tujuan dari penelitian ini adalah untuk memperoleh sebuah wawasan dari bagaimana mahasiswa dari program baru di fakultas ekonomika dan bisnis (FEB) di Universitas Kristen Satya Wacana (UKSW) memperkirakan karir mereka di masa depan terutama di bidang akuntansi. Penelitian ini menggunakan metode kualitatif, dengan menggabungkan antara diskusi fokus grup dan kuesioner untuk mengumpulkan data. Temuan menunjukkan pentingnya materi dan subjek untuk meningkatkan kemampuan komunikasi mereka dalam bahasa Inggris untuk mempersiapkan mereka menghadapi karir masa depan mereka. Mayoritas siswa termotivasi oleh karir, minat pribadi, dan karakteristik masing-masing siswa. Kesadaran diri tentang pentingnya komunikasi dalam bahasa Inggris di era globalisasi, membuat mayoritas siswa ingin meningkatkan keterampilan mereka dengan mendaftar ke program internasional. Keterbatasan dalam penelitian ini mengenai motivasi dan ekspektasi mahasiswa untuk International Class of Management and Accounting Program di Fakultas Ekonomika dan Bisnis di Universitas Kristen Satya Wacana.

*Kata kunci: motivation, expectation, university students, international accounting, foreseeable career*

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## INTRODUCTION

Accounting is defined as “an information and measurement system that identifies, records, and communicates relevant, reliable, and comparable information about an organization’s business activities” (Wild, Shaw & Chiappetta 2013, 4). Despite the specific definition, students studying accounting are not only expected to be an accountant for companies or business entities, but also they are meant to fit in other opportunities since the demand is not merely to be a public accountant or as administration staff in companies. In accounting field, for example, accounting graduates can pursue their career in the areas of financial accounting area - bookkeeping and financial statement preparation, financial statements analysis, auditing, regulatory, and consulting for financial analysis, planning, and criminal investigation. In the managerial area, they could be in general accounting, cost accounting, budgeting, controller, treasurer, or internal auditing. Furthermore, there are also career paths in taxation area, such as investigators, consulting, legal services, and least but not least other accounting-related such as a lender, consultants, traders, entrepreneurs, appraisers, business valuation and many other positions. (Wild, Shaw, & Chiappetta 2013). Therefore, undergraduate students majoring in accounting have to realize that accounting profession is in high demand, particularly in the business world.

Highly qualified accounting graduates are surely demanded by business entities, including multinational companies. These multinational companies operate with international qualification requirement for their employment talent and acquisition. As a respond, many universities nowadays started to offer international programs, besides their regular programs. These international programs are also known as international classes, which adopt the international teaching and learning method, mostly held in English. For example, notable private universities in Jakarta, such as Bina Nusantara University and Prasetiya Mulya University, or in public universities, such as Gadjah Mada University and the University of Indonesia have opened international classes. Bina Nusantara University opened international classes for undergraduate degrees starting from 2000. Most of these international classes offered by the universities are in the business field, such as management, accounting, and finance classes.

In 2013, Faculty of Economics and Business (FEB), Universitas Kristen Satya Wacana (UKSW) opened a new international program called International Class of Management and Accounting Program (ICMAP). This program is similar to the programs offered by the University of Indonesia and Gadjah Mada University. This program has two majors: accounting, and management. FEB UKSW opened this program to provide an up to date alternative to study and prepare students to be ready to compete in this globalization era.

ICMAP exposes the student with both national and international knowledge in economics, especially in management and accounting. In accounting, they provide five areas, which are financial accounting, management accounting, auditing, accounting information system, and public sector which include taxation. For management, the focus of area of study is an international business, such as export-import and marketing. The program also accommodates several activities, such as short visits, exchange programs, international guest lectures, company visits, study tours, and English camps. The differences with regular class are that the international class gives perspectives with compatible curriculum and give the student chances to encounter internationally qualified lecturers (with Master and Ph.D. degree) who graduated from reputable overseas university. The students will also obtain the opportunity to not only improve their English proficiency, but also they improve their academic qualification that will equip them to be ready to compete internationally.

The studies related to the choosing careers by students majoring in accounting are many. As the new program that running for only four years, and there are no studies before related to choosing career for the international class or international program in the university, especially research study in this university, this study is beneficial to giving an insight of how students foresee their career in the accounting field. The benefits itself is not only for students but also for educators to know how to direct them to be a professional accountant that have quality. This study investigated accounting students' motivation when they chose ICMAP. The study will continue to investigate their expectation after they started the program.

This study aimed to obtain information regarding students' expectation prior and their expectations. These issues are of significant for the program because the students' motive, preparedness, and expectation are influenced by career aspirations and desire to develop intellectually (Byrne & Flood 2005).

This research contributes to improving the international program and provides guidance to the future program particularly in the international class of accounting in FEB UKSW. The focus is to make better strategies for increasing the quality of this program. Further studies on this field may use the findings of this research. The study will be presented in five sections the first section is the introduction. The second section is the literature review of prior studies. Section three provides the methodology. Section four provides the analysis results. The last section discusses the conclusion and future study

## **LITERATURE REVIEW**

Undergraduate students, in this case, students majoring in accounting, are expected to have careers in offices, reputable companies, banks, and financial institutions. Accounting students perspective on accounting programs focus on motivation, expectations, and readiness of the students in attending higher degree education in university. It is important for academics to understand the motives, expectations, and preparedness of students, as they seek to develop learning environments that promote high-quality learning outcomes (Arquero et al. 2009).

Accounting graduates are students who have finished their study from the first semester until the end writing the thesis, in their final year. The average and the proper time for undergraduate students in Indonesia to finish their study are between three and a half years until four years. The curriculum in ICMAP is compatible with the regulation in the Faculty of Economics and Business (FEB) of UKSW, which provide not only an international atmosphere but also enhance the quality of students, in order to prepare them to compete with graduates from other countries.

### **The Curriculum**

In general, the accounting curriculum consists of 144 credits that are divided into groups of subjects that students must take. In the FEB UKSW, the

structure of the curriculum for Accounting program comprises of five groups. These groups are university level courses with eight credits, faculty level courses with thirty-five credits, major level courses with sixty-five credits, elective courses (internship) with twenty-four credits, and thesis writing with twelve credits. For the management program, the curriculum consists of six parts, which are university level courses with eight credits, faculty level courses with thirty-five credits, major level courses with fifty-five credits, concentration courses with ten credits, elective courses (internship) with twenty-four credits, and thesis writing with twelve credits.

ICMAP follows the same curriculum that the Faculty offers. The difference is they that it was offered in a package system. Further, the subjects are the presented and worked by both lecturers and students in English as the basis of communication. ICMAP as an international program determines that all of their students must build and develop their English proficiency skill, from writing to speaking in a business environment. ICMAP obligates their students to take the courses to develop their English communication skills. Those courses are Basic English, Pre-Intermediate English, Intermediate English, Advanced English, Academic Writing, English for Academic Purposes, English Executives, Cross-Cultural Understanding, and for management, there is an additional course, which is the International Business as their concentration course. Another difference in here is international program encourages its students to spend one whole semester to study aboard or exchanges to partner universities, or do an internship program in a multi-national corporation in Indonesia.

In ICMAP, the courses are quite similar to the regular one – it also follows the minimum credit per semester. However, the outcomes are slightly different. According to the Vision and Mission of ICMAP, this international program aim to produces graduates with 1) constructed global mindset; 2) high creativity and awareness of real world's knowledge that prepare them to compete on an international stage; 3) effective communicating skills especially in English. To achieve those outcomes, the program provides the student with extra courses that exclusively focuses on communicating in English from the beginner until advanced level.



## Prior Studies

### Motivations

Prior literature suggests that student motivations in the higher education influence their decision choice in their career foresee. Byrne et al. (2012) point to different motivations for students choosing different disciplinary areas as an explanation for differences in their approaches to learning. Adopting various types of motivations in a prior study, Malthus & Fowler (2009) stated that *intrinsic* factors are those related to job satisfaction. People find a career more satisfying if it encourages creativity and autonomy, it is intellectually challenging, interesting, and glamorous, and the work environment is dynamic. Therefore, the *extrinsic* factors such as the job market, financial and career considerations, the costs of becoming a public accountant, and the image portrayed in the media have also been examined in prior research. Job variety, availability, security, and opportunities have all been proposed as possible factors that influence the choice of accounting as a career.

Meanwhile, Byrne & Flood (2005) found that extrinsic factors are driven by career aspirations and a desire to develop intellectually as the main reason for students intrinsically. Byrne & Flood (2005) also stated that a mixture of extrinsic and intrinsic goal orientations drives the majority of the students. As highlighted by Byrne & Flood (2005), Samsuddin et al. (2015) found that students are especially driven to pursue professional accounting education by a mixture of extrinsic and intrinsic motivations, and the majority main drivers are career aspiration, educational aspirations, personal interest, and characteristics. In addition, Samsuddin et al. (2015) revealed that the students are confident in the ability of their accounting education in preparing them for the higher accounting educations.

Similar to Samsuddin et al.'s study, a study conducted in Indonesia also showed that students are motivated significantly because of the quality, careers itself, and social, beside the economic factor is not the reason for the students to achieve their careers (Indrawati, 2012). In another major study, Kember, Ho, & Hong (2010) specifically stated that motivational orientation consists of six



aspects: *compliance, individual goal setting, university lifestyle, sense of belonging, career, and interest.*

### Expectations

Students' expectations in this field are what they will get or their benefits and outcomes of the courses they take. Students have varied expectations regarding the outcomes of the process, and these expectations are shaped by each student's prior experiences of educations, his/her academic self-concept, promotional material regarding the institution and exposure to current students or graduates (Bennett, Kottasz, & Nocciolino 2007).

Accordingly, Byrne et al. (2012) stated that students' expectations could also affect the learning process and their success and satisfaction within higher education. Student's choice in pursuing a higher accounting education and their confidence in their academic ability such as in developing new skills, and passing the examinations during the higher education will assist them in achieving specific learning outcomes. Meanwhile, De Lange, Jackling & Gut (2006) suggest for the professional accounting bodies: it will be more appropriate to be more actively involved in providing technical skill development to equip the undergraduate to concentrate on broad-based course structure.

Some studies stated that the skills are necessarily needed for accounting graduates and the profession they wanted as the accounting students develop. Students are also expected to increase their skills and basic knowledge through their learning activities in school. Cory & Pruske (2012) mentioned eight skills/topics that are deemed critical for the basic accounting graduates, which are to work with spreadsheet software (Excel), word-processing software (Word), operating Windows systems, presentation software (PowerPoint), and database software (Access). Furthermore, the graduates should also be creative in problem-solving, awareness of ethical issues, and be able to conduct internet research,

Students are supposed to expect that they would get to develop their skills and competencies by learning in college. This study also found that the students feel well prepared for their higher education studies and the majorities are confident in their ability to handle the course content and to perform very well.

The students also expect to develop skills and competencies and to grow personally and socially (Byrne & Flood 2005). Cory & Pruske (2012) also suggested that helping students attain the students' skills is a matter of thoughtful class preparation and promotion of activities, both inside and outside the classroom.

In the recent study, some factors that stated before are consideration about differences between the groups concerning motivations, confidence, and perceptions of preparedness for higher education. All of these factors will influence students' motivation for, and engagement in, the learning process during their degree studies and will consequently affect the quality of the learning outcomes achieved (Byrne et al. 2012). Through all of the issues that happen, including the motivations and expectations of the students, in this case, ICMAP students, this study can give the vision on the student's motivations and expectation in pursuing a career in the future.

## **RESEARCH METHOD**

A qualitative method is used for this study to obtain answers to the research questions. The respondents of the study were students who are enrolled in ICMAP, which included students from four batches, 2013-2016 students. The data was collected by two methods, by focus group discussion and questionnaire distribution. It started with 2016 students until the students who were in the final semester or the last batch, 2013. Since this program has a maximum capacity of thirty students in one batch, therefore with four batches of students, 2013, 2014, 2015, and 2016, there was a total of fifty-eight students in accounting program.

The first group, twelve students from batch 2013 who were almost finished their study. The study focused on how they had changed their perspectives from what they expected to be in their sophomore until when they were at last year in university. The second group comprised of fourteen students from batch 2014. They have taken almost 75% of the subjects in the curriculum and about to do their final project. The third group consisted of fifteen students from batch 2015 who are still at 50% of the whole subjects in the curriculum. In

addition, the last groups, the fourth group, seventeen students of batch 2016 who are sophomores.

The study also analyzed about the perceptions of students, particularly prior to their study before applied in this program then what students expected from this program in the future. For the question list, two types of factors are used to differentiate the motivation. Intrinsic motivation (IM) refers to the act of doing something for itself and the pleasure and satisfaction derived from participation (Vallerand et al. 1992; Arquerio et al. 2015). The example for the IM behavior is “I go to class because it interesting to learn that” (Arquerio et al. 2015). For extrinsic motivation (EM) refers to the performance of activity in order to attain some separable outcome (Ryan and Deci 2000; Arquerio et al. 2015). The level of EM is three; there are external regulation, introjections, and identification (Ryan & Deci 2000; Vallerand et al. 1992; Arquerio et al. 2015).

### **Data Collection**

In this section discussed the method to collect the data. First, is collecting the data using focus group discussion. Focus group discussion is ‘a technique involving the use of in-depth group interviews in which participants are selected because they are a purposive, although not necessarily representative, sampling of a specific population, this group being ‘focused’ on a given topic’ (Thomas et al. 1995).

Sample interview questions from the Ho (2010); including what were the reasons behind your choice to the program? This question is to know why students choose the program. Why were you interested in studying here? This question is to know why they choose the accounting, what the reason so they can be motivated to studying accounting and what will they expect in their future. What did you expect to experience and acquire through higher education? This question is to know their expectation as they study and experiences the accounting courses in their college life. The questions in this study are based on Ho (2010) above; this study used these questions: What were the reasons for choosing the program? Why did you choose this program? Do you find it interesting to study?

The discussions conducted by gather the students in a group consist of 5-6 students of the same batch. Started by given the list of question and filled the

information of respondents consists of student's ID, career choices after graduation, and the student's GPA. Then after that, the respondents should read the question before and asked the question if they did not understand about the questions.

In relation to collecting data from all the students, because of the tight schedules of each students and the limited time before the semester exams also some of students from batch 2014 are student exchanges and internship, then a questionnaire was utilized to assist the respondents. Open questions also provided with the same items as in the discussions. Participants in these discussions were grouped based on the batch. The discussion was significant to start early data collection for 2016 batch, also the 2013 batch.

## FINDINGS AND RESULTS

This section presents the findings based on the data collected and discusses the results. The findings from the interviews are a transcript from the real situation, and an actual respond from the respondents in the Indonesian language and English as it is. This section explained the findings and results into two parts, first is motivation and the second is the expectation. From a total of fifty-eight ICMAP students, forty-two participated. Those respondents are eight (8) from 2016, ten (10) from 2015, thirteen (13) from 2014, and eleven (11) from 2013 as shown in Table 1 below.

Table 1: Profile of respondents

Batch	Respondent	Types
2013	1-5	Discussion
2013	6-11	Questionnaire
2014	12-16	Discussion
2014	17-24	Questionnaire
2015	25-34	Questionnaire
2016	35-42	Questionnaire

Sources: Data Interview and Discussions

Table 1, shows two types data collection method was utilized to collect the data from both 2013 and 2014 batches. Meanwhile, the two types data collection method was not utilized to collect the data from 2015 and 2016 because of the tight schedules of each students and the limited time before the semester exams.

Similarly, the application for the batch 2013 and 2014 was because the same reason and also some of the student was already on their exchanges and internship. Batches and respondents' number are the identity of each respondent. As a result, quotes from interviews informed the source of quotes according to respondent's identification number, previously explained.

### **Motivations**

Students are motivated to choose their career by various factors. There are several factors that similar with previous research (e.g. Kember Ho 2010 and Byrne et al. 2012), shows the result that indicated there are intrinsic and extrinsic factors. This study analyzed the motivation based on intrinsic and extrinsic factors.

The extrinsic factors are factors beyond the students themselves that motivated the students in deciding to enroll in ICMAP. Findings of this study suggest that students' decision to take the program were suggestions and recommendations from their parents before they applied to ICMAP. The majority of 40% students applied to accounting program because of their parents' recommendation. The most of them are from 2013 batch. Even seven of eleven students from 2013, majority students applied to accounting major because their parent said so. As one respondent 201310 said:

“My parents ask me to take accounting program; they said that it is great opportunities for me since the job is so widely open.” [sic]

Similar with respondent 201311 whom at first have to take the accounting major forced not only his parent but also his ex-girlfriend. He later decided to choose the major because he believed better employment in accounting:

“(I) was forced by parents and ex-girlfriend, (why decide to took the major) because there will be many job field related with accounting” [sic]

The similar statement above was not only mentioned from the first batch but also by the last batch. the 2016 students also mentioned that not only because of their parent recommendation but also because they realized the beneficial jobs in accounting field are many besides they also want to improve their skill communication in English. Talking about this issue, here is another testimonial from the 2016 batch:



“Because my mom wanted me to be an accountant and the vocations in accounting major are many. I chose ICMAP because I want to improve my English (besides accounting)”: [sic] (201640)

“Because my mom told me to join this major and because this what God gave to me. I also want to improve my English and want to work-study abroad.” [sic] (201642)

However, there was a student, who chose Accounting because of his parent told him to choose after they knew the new program. He also admitted that he did not really want to take this major; he felt that his parents put pressure on him.

“I’m chose accounting because eh (interrupt) because of parent’s pressure (interrupt) hahaha, so... My parent told me to join the accounting because of this program (program international) mmm... Actually, I don’t like accounting that much hahaha...” [sic] (23201305)

In addition, another student believed on his/her capabilities of their knowledge. Some of them felt confidence because of their personal skills and their ability (e.g., to achieve good mark), but their decisions are made because of them were inspired by their families and support by other people around them:

“(I) choose to apply accounting as my major because the first thing is ya... When I was in high school I took the social major, and I like accounting, then the second is e... and I got recommendation from my favorite teacher at school. (My) home teacher at school is my favorite teacher, so he recommends me to choose accounting (hehe...)” [sic] (201301)

“First I want to follow my father who took accounting before in the college. And I took ICMAP instead of regular because ICMAP looks give me more chance in the work scope. As we know that nowadays, English use in the work environment is so happening especially in MNC. ICMAP provides students more ready to enter that world with the programs.” [sic] (201306)

“at first, why (I) decided to took accounting as my major, first (because) in the high school, I’m got in social branch. When Ujian Nasional, the economic course and accounting course is easier (for me). Nah, after (I) applied for college, at the beginning I applied e... actually there are external factor and internal factor, where at that time I applied for management major but I moved to accounting because of (recommendation) my friend too” [sic] (201414)

Similarly, with the previous factors, which the student believes on his/her capabilities, the other findings also found intrinsic factors that mainly affect them to choose. They chose what they believed to have knowledge about and saw the present environment or globalization and then they accepted it as their challenge.



The results showed overlaps between motivation and expectation. Some of the students mentioned that they applied and were accepted in ICMAP because the language used in the program would improve their skills. Findings related to this would be discussed in the next section. Some of them also said that enrolling in the program has been their own passions:

“Because economic (field) is the most demanding, more employment opportunities, better accounting (parent told so) because (I) didn’t allow to took management program (by the parents)” [sic] (201303)

“...beside I want to study accounting; I also want to hone my language skill in English more. Because I realize now, English is very important for the workplace” [sic] (201421)

“I chose accounting because when I still in high school, I took social major and I love math so decided to choose accounting. I chose to go to ICMAP because I look for the international accounting and coincidence of SWCU is not far from home” [sic] (201422)

“Because I thought studying accounting is my passion, it has a connection between knowledge and what I want to be in the future.” [sic] (201531)

“I choose accounting because there are many job opportunities. I choose ICMAP to anticipate globalization” [sic] (201532)

“Because I need to explore my ability / skill to speak English more fluent, and also I want to work going abroad after graduate. And I like accounting, that’s the reason why I take because accounting is my passion” [sic] (201638)

Meanwhile, other respondents were found lost and confused when they were asked about the reasons for choosing their major in ICMAP. Some of them also choose because of other circumstances that happened in their life. They show their problems before decided their options to take the major. Another reported problem was respondent 201525 decided to take accounting program in ICMAP because he considered after failed on several tests to apply to the public university:

“First of all (the story before choosing accounting in ICMAP) is because I am confused at the beginning; I did not know what major to choose after I graduated from senior high school. But after seeing a lot of my friends choose Accounting, I am quite thinking about it as well. Actually, my parent was told me to follow the SNMPTN, SBMPTN, and also SIMAK UI after I graduated from senior high school. They want me to choose Teknik Industri as my major at public university. But after I failed on all of those three, they want me to take management at the first place. But after some consideration, they agree that I will choose accounting as my major. And also I love English, and that’s why I choose ICMAP.” [sic] (201525)

Respondent 201420 was not confident on working in front of many people and decides to take accounting as she intended to work behind the scenes:

“Because accounting field already attracts me since high school. At first, I thought that if (I) working as accountant then I will work behind the scenes, work behind the desk. While, if (I) working in management field so I should work in front of people.” [sic] (201420)

After this study obtained the reason behind the students choosing accounting as their major, through the findings, this study also acknowledged what they knew about accounting itself, and whether they knew it before they applied or after they studied it:

“studied accounting in the high school it just only the basic, just like Introduction to Accounting course. In the university, it is not only about number, there are financial also the technique, taxation may have the money but also the law involves behind it. System too, it’s about the flow, cost accounting also about how to manage and technical not only about money.” [sic] (201301)

“Accounting is needed everywhere. Wherever and whatever is the company, must be need an accountant at least for the administrator for finance. The scope also is so large and can fill many positions and many kinds of job. About the accounting in the regular and international, of course international is more valuable. In regular, may be students can easily understand because using Bahasa Indonesia is easier but International accounting prepares students to the bigger chance and give a plus value for communication with other people from other countries. As we know nowadays, the free market trade is happening and International students more ready rather than regular.” [sic] (201306)

“studies accounting is very important because in the accounting study program there are taxation, financial, management, system. So that later on will make it easier when working” [sic] (201424)

“In my opinion, studies accounting is important not only about learn business, but we also equipped to understand about the economy of a country, so that can help us in business” [sic] (201529)

“I think accounting only count, but after 1 semester passed, I found that accounting is not just counting. Because a lot of material is based on the theory.” [sic] (201639)

Students are motivated to choose the international class by various factors, one of them is because there are differences between the regular class and the international class. The additional course and the quality of studies activity make them motivated to studied with the international class. Some student mentioned that the quality of class activity made her feel challenged. A common view

amongst respondents was that their opinion toward the differences between the international class and the regular class:

“There are quite a lot of differences between International & Regular accounting program. 1. The tasks those being given to us (ICMAP) are more complex and more "international" in perspective. 2. The intensity of meeting and teaching activities are better in ICMAP than in regular 3. I feel closer to lecturer, and I feel like I can ask anything (in terms of the subjects and another accounting profession) in class. 4. The quality of the classroom is far more better in ICMAP than Regular.” [sic] (201307)

"If in the regular class, learning activity is presented using Indonesian and a very large class capacity so it might reduce the concentrations for studied. If in ICMAP, it used small class, and learning activity is delivered with the English language so that make to force yourself to understand the material that is presented, and I think that is very challenging." [sic] (201421)

"The difference (between the international class and regular) because the class capacity regular and inter different, so understanding for the course and focus to pay attention for the lessons is maximum. The interaction with the teacher more in international class, the quality of the lecturers was also better than regular. The lesson is just the same; just we are taught from an international perspective.” [sic] (201415)

“Yes. The different is the atmosphere and the language of course. From my point of view, it is easier to learning in ICMAP class because a lot of accounting things are basically in English. I can say that because I often join clinic with some regular students and get confuse with some accounting terms in Bahasa.” [sic] (201535)

“The differences between regular and international class are from the language, the number of the students, we also got to have short visit to increase our knowledge but the regular aren't.” [sic] (201641)

Having to know the differences between the regular class, one respondent stated that actually there were not many differences from what they did experience in the class:

“not really, because my expectation when I applied the international class is there are new things that have the international environment in the class, such as the material for study that used the Cambridge standard, or material that connect the accounting in Indonesia and outside Indonesia.” [sic] (201310)

Meanwhile, few students stated that the differences between international and regular class were interesting. Besides the courses that they take, friends from abroad, they felt it as a challenge.

“Yes, in my opinion it is interesting to learn in international class because not very often we can get friends from abroad” [sic] (201418)

“Yes I think I find it interesting to study in the international class. Because in here, we are learning to speak English together, a lot of us do not speak English fluently and we made a lot of mistakes sometimes. But its fine, we are still learning after all.” [sic] (201525)

“Yes, because in international class we demanded to gather all of our abilities and there are many challenges in international class.” [sic] (201530)

“Of course, at first, we may do not understand the materials but as the time pass by we can understand it quite well. Sometimes when we do counting it's interesting when we don't know the way to solve it but finally we can count it and get the result.” [sic] (201641)

“Yes, absolutely I can learn more in English, that is make I'm more fluently, and I can learn International case study in economy.” [sic] (201638)

As they experience the class environment in this international class, the students realized that taking the international class is necessary. From the first batch, they see the differences from the length of graduation, between the regular class and international class. The regular class might be graduating faster than the international, as the 2013 experiences it, because the package program that they have to take follows the rules from the faculty and the administration in international class. However, he also stated that the benefit from international class is their communication skills in English.

“(the differences) from the regular, the difference is (we) graduate more longer than regular students. I think (took the international class) this is more useful, when (I) did the internship, communication with the client from abroad and we have been brave enough to communicate (with them) fluently, so there is no difficulties.” [sic] (201301)

Few of them also stated the importance of communication skills in English became necessary as the global change. They were confident that their program could contribute to getting their future jobs.

“Yes, just remembering there is MEA. I feel this is important to make more value added in the job competition.” [sic] (201310)

“Necessary especially for MEA nowadays” [sic] (201419)

“Yes. Because I think accounting is important for economy of a company and now people are required to can speak English, it would be useful if we have both of them” [sic] (201639)

“For me its yes, because I have expectancy to work in multinational company that use English as their language and I wish I can work abroad, so it will be a lot easier if I choose this program. Even though I need to work harder” [sic] (201526)

“Yes, because by studying accounting we can get more value added than the management program, we have special skill different from the management.” [sic] (201641)

One of the students also added that he saw the importance of studying accounting in international class was about the passion itself. He also commented about to be brave in learning.

“I think what I found necessary is passion, will, and we also have to be brave. Because learning accounting is not easy as you well know, once we lost our passion and will it going to be difficult to carry on. And in international program, we only have to be brave. Don't be afraid to make a mistake when we speak English because we will never learn when we never make a mistake.” [sic] (201525)

By knowing the reasons students choose accounting, the study found students' plans prior to applying for the program. Further, it showed how their plan changed after they experience the university life in ICMAP.

“At first (I) applied for SBM, but I accepted in veterinary, but I did not interested after that (I) applied for accounting.” [sic] (201415)

“Actually I didn't have any plan before applying in international class hahaha But know I think I found myself quite interested in become an auditor.” [sic] (201525)

“I want to go to PTN and choose chemical engineering, but it's goes wrong. And I getting end up in this program. But I never regret to chose it” [sic] (201526)

“I want to work abroad in animations company/entertainment industry. Because I think that, it is look like more enjoyable, fun and interesting. We can work and also entertained” [Sic] (201640)

After they experience accounting as their major, it is likely that they change their plan after they graduate.

“So far, (I) want to work in the bank, then (I) would like to open an entrepreneurial.” [sic] (201415)

“Auditor, because I think it's a job that need a big responsible and also a big reward also.” [sic] (201525)

“I want to be an accountant that work abroad; I want to live in abroad like Korea/US” [sic] (201526)



“Yes, of course. Because study accounting is not that simple as I thought before. Accounting is so freaking complicated” [sic] (201640)

In conclusion, majority students of the international accounting program are motivated because of motivation career. They motivated to get a job in the field that they wish to be. Considered by the improving their communication skills in English as the outcomes of graduates from the international program. The inlined of this factor will be explained in the next section.

### **Expectations**

In the case of the Accounting student of ICMAP, student's expectation of this program is formed by two factors: career expectation such working in a company, pursue their career by being a lecturer, and non-career expectation such as be an entrepreneur, married, and others. The majority of students, based on the answer to the questionnaires, expected that they wanted to get a better job in the future; the other students suggested that they wanted to get their master degree. The students also expected the program would improve their communication skill in English.

At the discussion, from ten (10) students, only one wanted to take the professional education, the rest of them chose a career or becoming entrepreneurs. Some of them are when their motivation is also their future expectation. Just like what the previous section mentioned about the inlined between the motivation and expectation on the student that joins the international class because they want to improve their communication skill in English. They hoped that besides applied accounting as their major, they also could learn the English language, from how to communicate with others, how to write a paper, to how to present in English. They also expected that what they learn could be beneficial in their future careers and anticipate the globalization too.

“...beside I want to study accounting, I also want to hone my language skill in English more. Because I realize now, English is very important for the work place” [sic] (201421)

“Because I need to explore my ability / skill to speak English more fluent, and also I want to work going abroad after graduate. And I like accounting, that's the reason why I take because accounting is my passion” [sic] (201638)

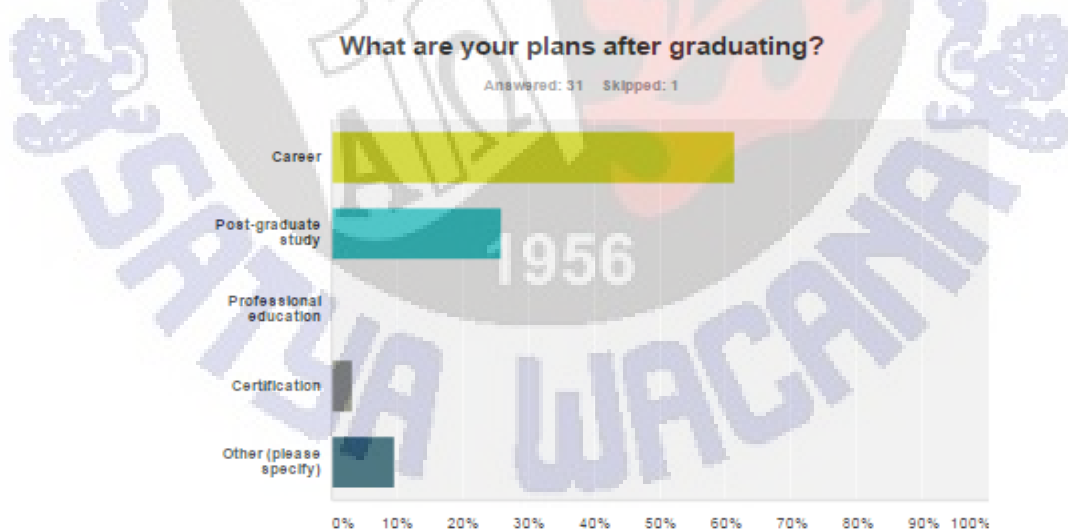


“Because I thought studying accounting is my passion, it has a connection between knowledge and what I want to be in the future.” [sic] (201531)

“I choose accounting because there are many job opportunities. I choose ICMAP to anticipate globalization” [sic] (201532)

As a result, based on the interview and questionnaire, students stated that their expectations were related to a career as an employee of the company or becoming an entrepreneur. However, the most interesting answer was from a respondent in the 2013 batch, he mentioned that he wanted to get marry after graduating as their non-career expectation. The other respondent from 2015 batch decided to skip the question, but her answer to another question showed that she wanted to be a tax accountant. However, she realized that the competition in this field was tight, so she feels need to improve her English language skill. In addition, there was a student, who stated that she was still confused. She planned to open her own office to be an accountant consultant, and then after she experienced all the subjects she considered wanting to be a lecture, but then again she was still confused.

Table 2: The percentage of career choices from 32 questionnaires that given



Sources: Survey Monkey Analysis Data retrieved from  
<https://www.surveymonkey.com/analyze>

Table 2 above is the outcomes of the SurveyMonkey.com analysis as the students filled the questionnaire through the website. Table 2 that shows the percentage of thirty-two students choosing their future career after graduating this

program. The majority of students chose to have a career, around 60% and the second majority of students answered to pursue a post-graduate study (26%). In the group discussion, there was one student who chose to get a professional education after graduate the bachelor degree; she chose this path because of both her parents work in the same field.

Surprisingly, there was only one student that was interested in taking professional education after graduating from the international program. This result was an interesting result because possibly showed lack information or acknowledge provided by the program about a further professional career. However, the faculty provides information about professional certification and provides certification for taxation field. The limited information about the professional study for professional career might be the issue that faculty has to face.

A variety of perspectives were expressed, few students mention them have expectation on not only for their future but also toward the ICMAP program itself. For example, respondent 201310 mentioned ICMAP, such as the following:

“My hope is the separations of the focus of the majors after the students choose the choice to focus on what part of the world of work, for example I want to be an auditor. Then, there is meetings were held to explain the career path that will take, how to get it, what should be prepared so that after graduation, students can get the picture of what to do. Sharing with alumni or held as an intern practice that not only as a formality pass certain subjects but also support the career, for example, wanted to be given the opportunity auditor intern in the office of auditor, etc.” [sic] (201310)

In summary, these results showed that expectations of each student were driven mostly because of the career they hoped to pursue in the foreseeable future. In additional, they expected that by having an international class-based degree, they would improve their communication in the English language that would also affect their future career positively.

## CONCLUSION & LIMITATION

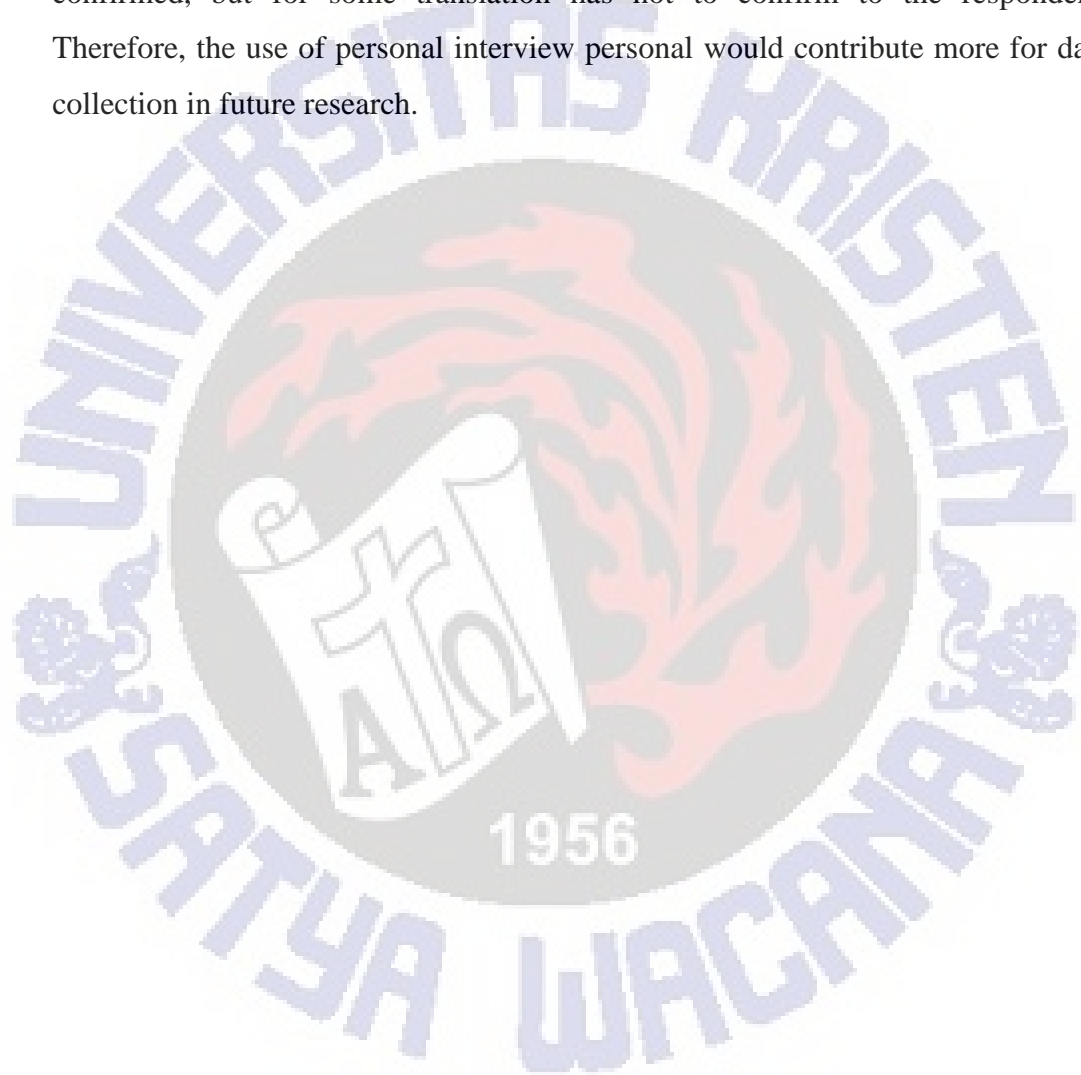
The ICMAP is expected to become a program that will be offered based on the motivation and the expectation of students enrolled in the program. Samsuddin *et al.* (2015) mentioned, good promotional materials related to the program, including the teachers to create the interest between students and the program itself. This study found similar with Samsuddin *et al.* (2015), a mixture of intrinsic and extrinsic motivation drives students. The majority students are driven majority by the motivation career, then their personal interest, and the characteristic of each student.

In this study, there are findings that there is one student that confidently applied to this program because of beliefs on their skills in the future, However, there is one student that confident if applied the accounting because of lack of confident in front of many people. This finding can lead the lecturers to focus on the materials but also take a note on how to prepare the student to face their future career. By providing materials to students, the program prepares an excellent presentation as their guidance to build their confidence to talk in front of many people. For example, by keeping updates with the new accounting teaching strategies and research regarding the international program. This may increase their expectation to build their mental and improve their communication skill in the English language. This study has identified the limited information for the professional study for who want to take it.

The findings of this study suggest that providing the students by giving several extra courses from the beginner until advanced level are improving their motivation and fulfill their expectation to improve their communication skills in English to their future career. This beneficial to the education entities to have the promising graduates that not classified as an accountant that demanded by business entities but also as the graduates that mastery the communication skill in English, particularly in relation to their plan in the future.

This study is not without any limitation. The question given to the students is without further explanation, affect to their answer and misunderstood the question. This happened both for collecting the data using discussion and questionnaire. This affects their expectation answer mostly because they think that

the issues are supposedly for critic and suggestion for the ICMAP. The limited information for each question resulted in questions being misunderstood and misinterpreted by the students, such as questions about both the professional studies and post-graduate studies. Other issues arose from this study were the methods for collecting the data and due the limited time in clear idea of the transcript translation from Bahasa into English for some students already confirmed, but for some translation has not to confirm to the respondent. Therefore, the use of personal interview personal would contribute more for data collection in future research.



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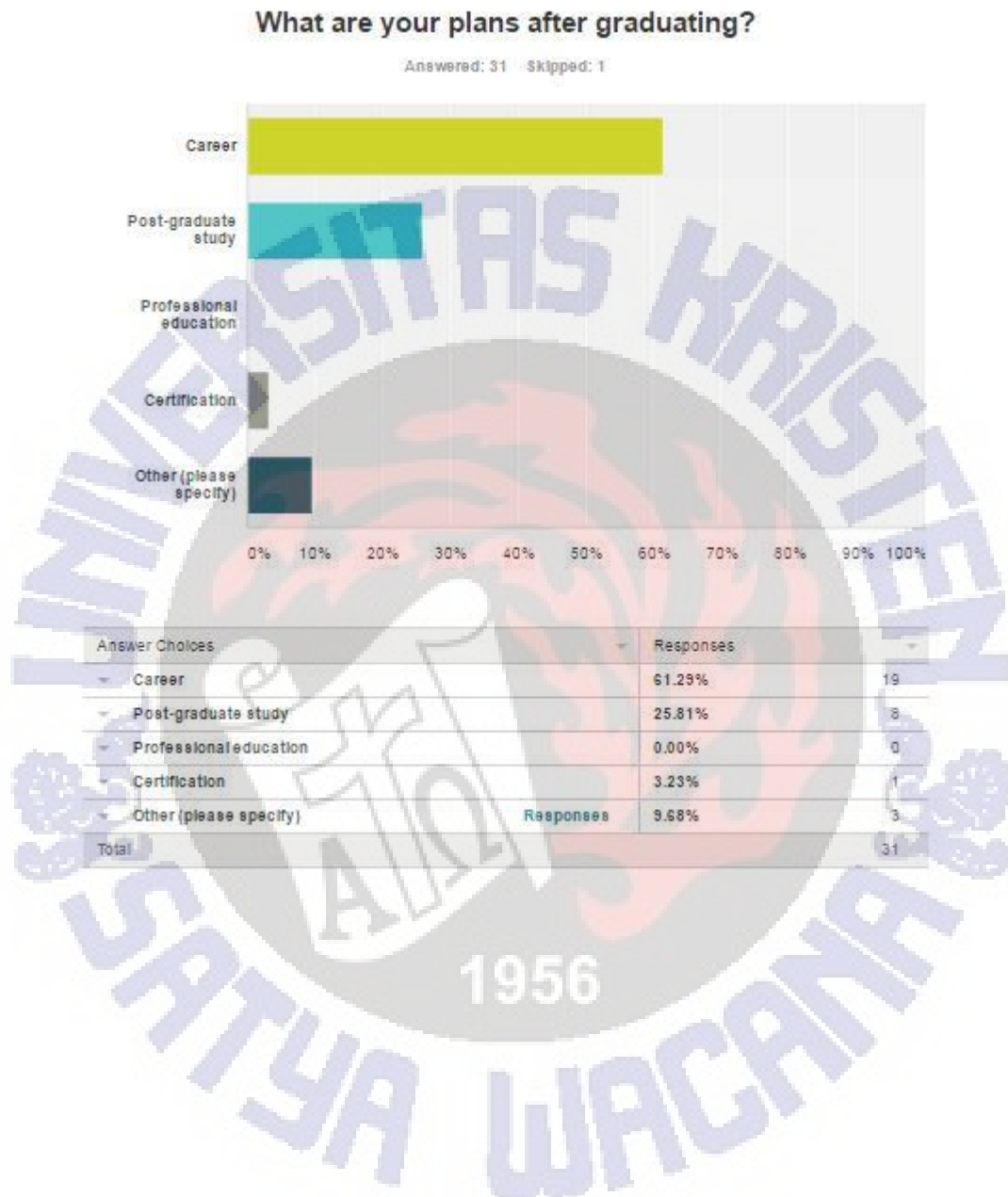
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## APPENDIX

### DIAGRAM



## QUESTIONNAIRE

### Focus Group Discussion

List of Questions:

1. What are the reasons in choosing accounting as your major?
2. Opinion toward the programs
  - a. What do you think about the accounting study program?
  - b. What do you think about the accounting in the regular and international class?
3. Do you find it interesting to studying in an international class?
4. Do you find it is necessary to study accounting in international program?
5. What is your previous plan for study before applying in international class?
6. Is there any change after you start studying in international class?
7. What are your plans after graduating?
  - a. Career
  - b. Post graduate study
  - c. Professional education
  - d. Certification
  - e. Any other option:.....
8. Do you think that ICMAP will provide what you need to achieve your future career?
9. Do you think that ICMAP already provide what you need?
10. What are your expectations to this major as you experience it?

**Please answer the following questions in the spaces provided, circle or tick the most appropriate options.**

1. Student ID:.....
2. Are you: (please tick as necessary)  
☐ Male  
☐ Female
3. What is your career choice after graduate from this university?  
☐ Post-Graduate study  
☐ Public accountant  
☐ Professional education of Accountant  
☐ Certifications  
☐ Other: (please describe) \_\_\_\_\_
4. Student's GPA?
  - i.<3.00
  - ii.3.00 – 3.50
  - iii.>3.50

***Thank you for taking the time to complete this questionnaire***

## SCREENSHOT OF QUESTIONNAIRE FROM SURVEYMONKEY

SurveyMonkey Inc. [US] | <https://www.surveymonkey.com/r/BMMGHPB>

Motivation and Expectation toward the Foresee Careers

1. What are the reasons in choosing accounting as your major? (Disini teman-teman mengisi alasan kenapa memilih Akuntansi sebagai bidang kalian dan kenapa memilih ICMAP. Isi saja seperti apa yang teman-teman alami. Contoh: disuruh ortu (boleh diberi alasan juga kenapa kalian setuju dan mempertimbangkan untuk masuk))

2. Opinion toward the programs:

1. what do you think about the accounting study program?

2. what do you think about the accounting in the regular and international class?

(Disini diminta untuk memberi opini berhubungan dengan akuntansi sebagai program itu sendiri, apa pentingnya belajar akuntansi dan akuntansi dikelas international. Kalian diminta untuk memberikan komentar apakah ada perbedaan atau sebagainya yang dirasakan menurut kalian antara regular dan international class)

3. Do you find it interesting to studying in an international class? Why?

4. Do you find it is necessary to study accounting in international program? Why?

5. What is your previous plan for study before applying in international class? Why? (Keinginan pekerjaan dimasa mendatang sebelum masuk kuliah akuntansi, cita-cita sebelum masuk akuntansi)

6. Is there any change after you start studying in international class? Why? (Keinginan pekerjaan dimasa mendatang setelah masuk akuntansi, setelah belajar beberapa mata kuliah yang ada di akuntansi)

7. What are your plans after graduating?

- ☐ Career  
☐ Post-graduate study  
☐ Professional education  
☐ Certification  
☐ Other (please specify):

8. Do you think that ICMAP will provide what you need to achieve your future career? Please explain! (terkait dengan pemilihan karir)

9. Do you think that ICMAP already provide what you need? Please explain!

10. What are your expectations to this major as you experience it? Please explain!

9. Do you think that ICMAP already provide what you need? Please explain!

10. What are your expectations to this major as you experience it? Please explain!

Done